



DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, D.C. 20224

OFFICE OF  
CHIEF COUNSEL

MAY 31 2019

Rahul Manchanda  
30 Wall Street, 8<sup>th</sup> Floor, Suite 8207  
New York, NY 10005

**CERTIFIED MAIL - RETURN RECEIPT REQUESTED**

Re: Federal tort claim for damages in the amount of \$100,000,000.00; IRS Claim No. 19-080;  
GLS-108391-19

Dear Mr. Manchanda:

SENDER: COMPLETE THIS SECTION		COMPLETE THIS SECTION ON DELIVERY	
<p>1. Article Addressed to:</p> <p>Rahul Manchanda 30 Wall St., 8<sup>th</sup> Floor, Suite 8207 New York, NY 10005</p>		<p>A. Signature</p> <p>X <i>Samuel Owen</i> <input checked="" type="checkbox"/> Agent <input type="checkbox"/> Addressee</p>	
<p>2. Article Number (Transfer from service label)</p> <p>7018 2290 0001 9817 1868</p>		<p>B. Received by (Printed Name)</p> <p><i>Samuel Owen</i></p>	
<p>3. Service Type</p> <p><input checked="" type="checkbox"/> Certified Mail <input type="checkbox"/> Express Mail</p> <p><input type="checkbox"/> Registered <input type="checkbox"/> Return Receipt for Merchandise</p> <p><input type="checkbox"/> Insured Mail <input type="checkbox"/> C.O.D.</p>		<p>C. Date of Delivery</p> <p><i>6/3/19</i></p>	
<p>4. Restricted Delivery? (Extra Fee)</p> <p><input type="checkbox"/> Yes</p>		<p>D. Is delivery address different from item 1? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>If YES, enter delivery address below:</p>	

was filed under the  
denied.

from tax assessment and  
assessment or collection of  
specifically barred under the  
of emotional distress  
the 28 U.S.C. § 2680(c)

at 28 U.S.C. § 2680(h)  
libel, slander, deceit and

denied.

request for  
suit against the United  
months after the date of  
5(a); 28 C.F.R. § 14.9(a).

U.S. Postal Service<sup>TM</sup>  
**CERTIFIED MAIL® RECEIPT**  
Domestic Mail Only

For delivery information, visit our website at [www.usps.com](http://www.usps.com)

**OFFICIAL USE**

Certified Mail Fee \$

Extra Services & Fees (check box, add fee as appropriate)

☐ Return Receipt (hardcopy) \$

☐ Return Receipt (electronic) \$

☐ Certified Mail Restricted Delivery \$

☐ Adult Signature Required \$

☐ Adult Signature Restricted Delivery \$

Postage \$

Total Postage and Fees \$

Sent To *Rahul Manchanda*

Street and Apt. No., or PO Box No. *30 Wall St., 8<sup>th</sup> Floor, Suite 8207*

City, State, ZIP+4® *New York, NY 10005*

PS Form 3800, April 2015 PSN 7530-02-000-9047 See Reverse for Instructions

BENJAMIN FRANKLIN STATION  
MAY 31 2019

Claims Management  
IRS Office of Chief Counsel (CC:GLS:CLP)  
General Legal Services  
Julie Barry, Chief  
Claims, Labor & Personnel Law Branch  
1111 Constitution Avenue, NW, Room 6404  
Washington, DC 20224  
Tele: 202-317-6999  
Fax: 877-487-4695



OFFICE OF  
CHIEF COUNSEL

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, D.C. 20224

MAY 3 1 2019

Rahul Manchanda  
30 Wall Street, 8<sup>th</sup> Floor, Suite 8207  
New York, NY 10005

**CERTIFIED MAIL - RETURN RECEIPT REQUESTED**

Re: Federal tort claim for damages in the amount of \$100,000,000.00; IRS Claim No. 19-080;  
GLS-108391-19

Dear Mr. Manchanda:

This is to inform you that the damage claim referenced above, which was filed under the Federal Tort Claims Act (FTCA), 28 U.S.C. § 1346(b), 2671-2680, is denied.

An analysis of the facts in this claim determined that your claim arises from tax assessment and collection issues. FTCA claim allegations arising in respect of the assessment or collection of any tax are broadly construed by the courts and such claims are specifically barred under the statutory provisions of the FTCA found at 28 U.S.C. § 2680(c). Claims of emotional distress arising from the assessment or collection of taxes are also barred by the 28 U.S.C. § 2680(c) exception.

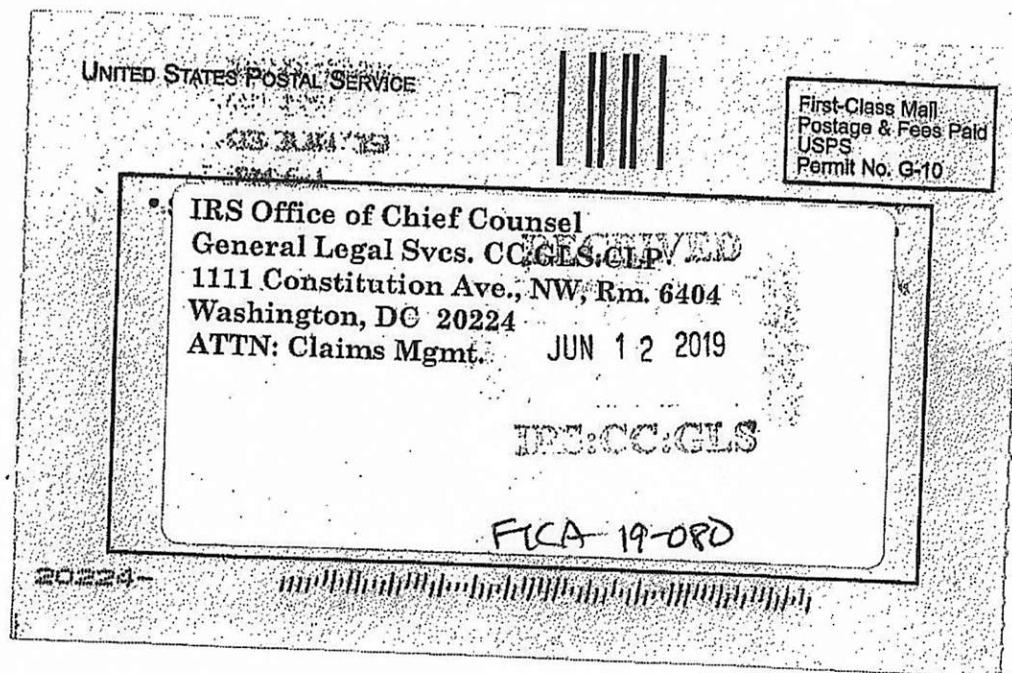
Your claim is also barred under the FTCA statutory provisions found at 28 U.S.C. § 2680(h) which bars claims alleging such things as assault, abuse of process, libel, slander, deceit and misrepresentation.

Because your claim is barred by the statute, your claim is therefore denied.

Should you wish to contest this decision and choose to forego filing a request for reconsideration as provided in 28 C.F.R. § 14.9(b) first, you may file suit against the United States in the appropriate United States District Court no later than six months after the date of the mailing of this notification. 28 U.S.C. § 2401(b); 28 U.S.C. § 2675(a); 28 C.F.R. § 14.9(a).

Claims Management  
IRS Office of Chief Counsel (CC:GLS:CLP)  
General Legal Services  
Julie Barry, Chief  
Claims, Labor & Personnel Law Branch  
1111 Constitution Avenue, NW, Room 6404  
Washington, DC 20224  
Tele: 202-317- 6999  
Fax: 877-487- 4695





U.S. Postal Service<sup>TM</sup>  
**CERTIFIED MAIL<sup>®</sup> RECEIPT**  
Domestic Mail Only

For delivery information, visit our website at [www.usps.com](http://www.usps.com)

**OFFICIAL USE**

Certified Mail Fee  
\$

Extra Services & Fees (check box, add fee as appropriate)  
☐ Return Receipt (hardcopy) \$  
☐ Return Receipt (electronic) \$  
☐ Certified Mail Restricted Delivery \$  
☐ Adult Signature Required \$  
☐ Adult Signature Restricted Delivery \$

Postage  
\$

Total Postage and Fees  
\$

Sent To Rahul Manchanda  
 Street and Apt. No., or PO Box No. 30 Wall St., 8th floor  
 City, State, ZIP+4<sup>®</sup> STON, DC 20005  
New York, NY 10005

BEN FRANKLIN STATION  
MAY 31 2019

PS Form 3800, April 2019 Edition

<b>SENDER: COMPLETE THIS SECTION</b>		<b>COMPLETE THIS SECTION ON DELIVERY</b>	
1. Article Addressed to: ■ Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired. ■ Print your name and address on the reverse so that we can return the card to you. ■ Attach this card to the back of the mail piece or on the front if space permits.		2. Article Number (Transfer from service label) 2018 2290 0001 9817 1868	
3. Service Type <input checked="" type="checkbox"/> Certified Mail <input type="checkbox"/> Express Mail <input type="checkbox"/> Registered <input type="checkbox"/> Insured Mail <input type="checkbox"/> C.O.D. <input type="checkbox"/> Return Receipt for Merchandise		4. Restricted Delivery? (Extra Fee) <input type="checkbox"/> Yes <input type="checkbox"/> No	
A. Signature X <i>Doonnu Deen</i> B. Received by (Printed Name) C. Date of Delivery 6/3/19 D. Is delivery address different from item 1? <input type="checkbox"/> Yes <input type="checkbox"/> No If YES, enter delivery address below:		PS Form 3811, February 2004 Domestic Return Receipt 102595-02-M-1540	